

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. 20-362
)	
ANDREW P. CAFFES,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Robert K. Hur, United States Attorney for the District of Maryland, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.
2. Erin Kennedy is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 3, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.
3. The respondent, Andrew P. Caffes, resides or is found at 12109 Flint Lane, Bowie MD 20715 within the jurisdiction of this court.
4. Revenue Officer Erin Kennedy is conducting an investigation for the collection of individual tax liabilities on Andrew P. Caffes, stated on Form 6637 for the calendar periods ending December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, and December 31, 2012; and Trustfund Recovery Penalty for the quarterly periods ending March 31, 2008, June 30, 2008, September 30, 2008, December 31, 2008, March

31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, September 30, 2010, December 31, 2010, March 31, 2011, June 30, 2011, September 30, 2011, December 31, 2012, and March 31, 2013. In addition, Revenue Officer Erin Kennedy is conducting an investigation into the collection of individual tax liabilities of Andrew P. Caffes stated on Form 6638 for the calendar periods ending December 31, 2013, December 31, 2014, December 31, 2015, December 31, 2016, and December 31, 2017, as is set forth in the Declaration of the Revenue Officer attached as Exhibit 1.

5. The respondent, Andrew P. Caffes, is in possession and control of testimony and other documents concerning the above-described investigation.

6. On April 4, 2019, Revenue Officer Erin Kennedy issued two Internal Revenue Service summonses directing the respondent, Andrew P. Caffes, to appear before Revenue Officer Erin Kennedy on May 8, 2019, 31 Hopkins Plaza, Room 950, Baltimore MD 21201, to testify and to produce books, records, and other data described in the summons. Attested copies of the summonses were left at the last and usual place of abode of the respondent, Andrew P. Caffes, by Rachel A. Foley, Revenue Officer, on April 4, 2019. The summonses are attached and incorporated as Exhibit 2.

7. On May 8, 2019, the respondent, Andrew P. Caffes, did not appear in response to the summonses. The respondent's refusal to comply with the summonses continues to date as is set forth in the declaration of Revenue Officer Erin Kennedy attached as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of

a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Andrew P. Caffes as described in Paragraph Four of this Petition. *See also*, Exhibit 1.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Andrew P. Caffes, to show cause, if any, why he should not comply with and obey the aforementioned summonses and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Andrew P. Caffes, to obey the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Erin Kennedy or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Erin Kennedy, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

ROBERT K. HUR
United States Attorney

By: /s/

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CERTIFICATE OF SERVICE

I certify that on February 11, 2020, I served a copy of the foregoing Petition to Enforce Internal Revenue Service Summons by filing that document with the Clerk of the Court under the Court's CM/ECF system, which electronically transmits a copy to the registered participants, and mailed paper copies by first class mail, postage prepaid, to those identified as nonregistered participants.

Andrew P. Caffes
12109 Flint Lane
Bowie, MD 20715

_____/s/_____
Molissa H. Farber
Assistant United States Attorney